



Crawford County County School Facilities Sales Tax (CSFT)

November 2025

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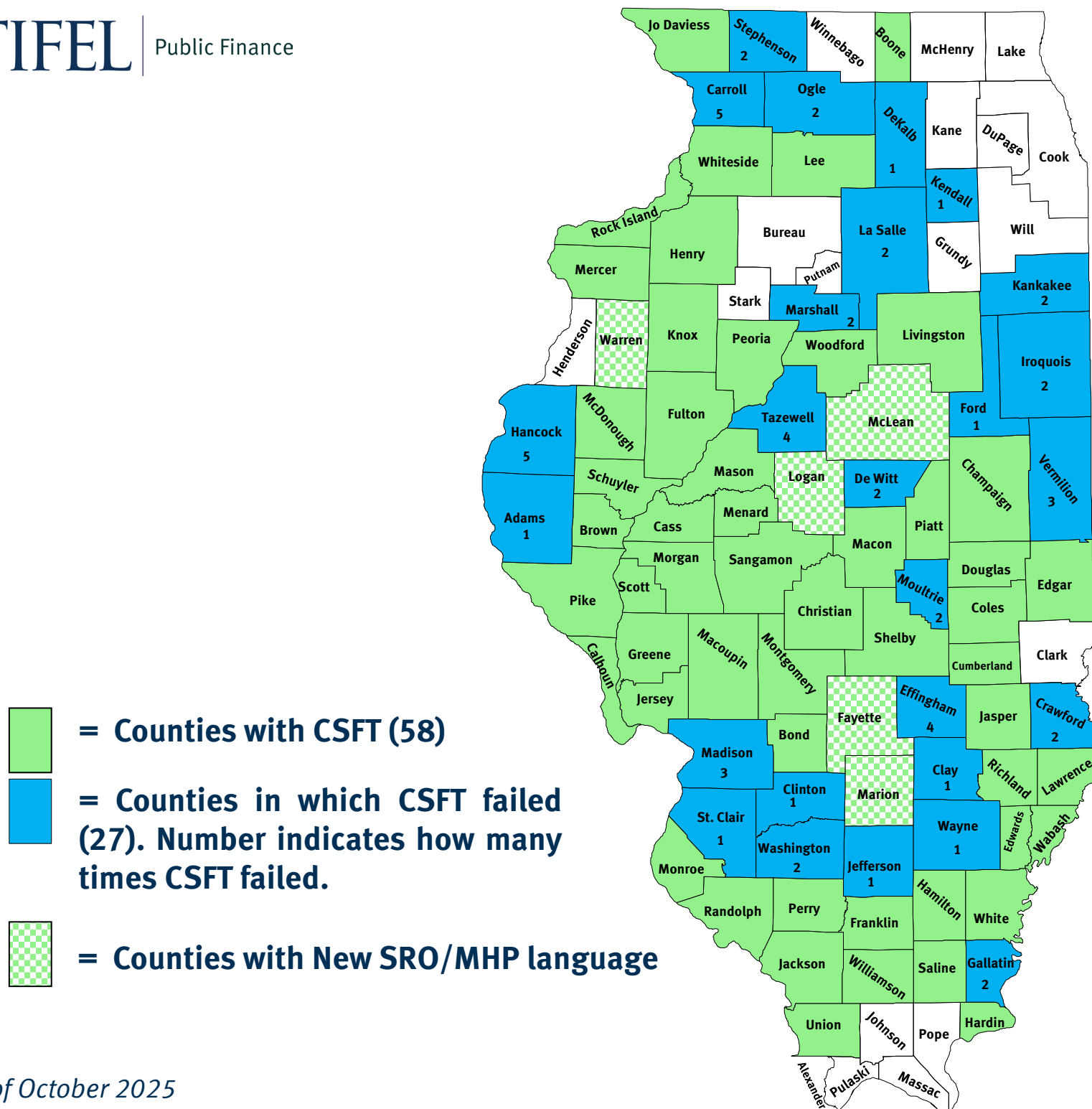
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Introduction

- Sales tax vs. Real Estate tax for school capital
 - Allows county voters to approve a sales tax to fund school facility costs
 - **1% maximum** in $\frac{1}{4}\%$ increments
- Law went into effect October 2007
- Law was based on similar law that is currently in place in every county in Iowa
- Law amended in 2019 allows for school resource officers and mental health professionals as expenditures that the tax may be used to pay.



Sample Illinois Sales Tax Rates

<i>City/Village</i>	<i>Total</i>	<i>City/Village</i>	<i>Total</i>	<i>City/Village</i>	<i>Total</i>
Elgin - Cook	10.50%	Peoria*	9.00%	Effingham	6.50%
Carbondale*	9.75%	East St. Louis	8.85%	Robinson	6.25%
Springfield*	9.75%	Moline*	8.50%	Flat Rock	6.25%
Bloomington*	9.75%	Rock Island*	8.50%	Hutsonville	6.25%
Mount Vernon	9.50%	Galena*	8.25%	Oblong	6.25%
Decatur*	9.25%	Kankakee	8.25%	Palestine	6.25%
Champaign*	9.00%	DeKalb	8.00%	Stoy	6.25%

As of November 2025

The minimum possible sales tax in Illinois is 6.25%.

****An asterisk indicates implementation of County School Facilities Sales Tax.***

Source: Illinois Department of Revenue

What is Taxed

Sales Tax Base:

- ✓ Everything in the municipal and county sales tax base is included in the tax base **except for:**
- X Cars, Trucks, ATVs
- X Boats & RVs
- X Mobile homes
- X Unprepared Food
- X Drugs (including over-the-counter and vitamins)
- X Farm Equipment and Parts
- X Farm Inputs
- X Services are not taxed
- X If it is not currently taxed, it will not be taxed
- ✓ **Online sales are taxed effective January 1st, 2021**

What is NOT Taxed

Items below would NOT be taxed under CSFT

- X Unprepared Food/Groceries
- X Drugs (including over the counter and vitamins)
- X Most Farm Equipment / Farm Inputs
- X Services
- X Anything purchased/sold at wholesale level

Sales Tax: Examples

Items below are examples of what would be taxed under CSFT

- ✓ McDonald's meal \$18 = 18¢
- ✓ TV at Walmart \$750 = \$7.50
- X Ground beef at grocery store = not taxed (unprepared food)
- ✓ Gasoline \$64 = 64¢
- X Haircut = not taxed (service)
- ✓ Amazon purchase for \$100 = \$1
- ✓ \$10,000 of annual purchases (excluding food and medicine)
at Walmart = \$100

Uses of Sales Tax

New Facilities	Roof Repairs/Energy Efficiency
Additions & Renovations	Parking Lots
Technology Infrastructure	Demolition
Architectural Planning	SRO's/Mental Health Professionals*
Durable Equipment (non-moveable items)	Refund Bonds or Abate Property Taxes Levied to Pay Bonds Issued for Capital Purposes
Fire Prevention & Life Safety	
Land Acquisition	

Ineligible Uses

Direct Instructional Costs
Text Books
Buses
Detached Furniture & Fixtures
Computers
Moveable Equipment
Operational Costs
Salaries & Overhead

*Only if proper ballot language is used

How to Use Sales Revenues

- **Pay as you go** capital projects
 - Sales tax can be saved up over time
- **Issue new bonds** for current capital needs
 - Support bonds with sales tax
- **Retire existing debt** issued for capital purposes
 - Abate taxes – annual decision
 - Refund qualifying debt – locks in abatement
- ...Or any combination of the above
- Every district decides for themselves how to spend the funds

Benefit to Property Taxes

Two Ways to Decrease Property Taxes

- 1. Reduce:** A district can abate or decrease existing property taxes by using sales tax funds to pay off outstanding building bonds.
 - Property taxes reduced on residential, commercial and industrial properties

- 2. Avoid:** A district can avoid levying property taxes by using sales tax funds to pay for facility projects that would have been paid for with property taxes

Money Follows the Student

- Revenues are distributed per pupil who reside in the county with the CSFT
- Revenues are only allocated to students that attend public school
- Districts located in more than one county will only receive revenue based on students that live in the county with the CSFT
- Actual revenue distribution will adjust each year based on “in-county” enrollment submitted to the ROE each fall
- Enrollment “in-county” is estimated (in these projections on the following pages) based on portion of EAV in the county

Historical Sales Tax

Jan-Dec	CST at 1/4%	Adjusted Net CST at 1%	% Change
2002	\$289,473	\$923,981	N/A
2003	\$299,124	\$954,787	3.33%
2004	\$317,647	\$1,013,911	6.19%
2005	\$329,938	\$1,053,143	3.87%
2006	\$346,691	\$1,106,618	5.08%
2007	\$356,266	\$1,137,180	2.76%
2008	\$380,207	\$1,213,599	6.72%
2009	\$332,091	\$1,060,015	-12.66%
2010	\$381,457	\$1,217,589	14.87%
2011	\$418,233	\$1,334,976	9.64%
2012	\$427,617	\$1,364,929	2.24%
2013	\$428,499	\$1,367,744	0.21%
2014	\$443,136	\$1,414,464	3.42%
2015	\$399,885	\$1,276,410	-9.76%
2016	\$382,223	\$1,220,034	-4.42%
2017	\$400,926	\$1,279,733	4.89%
2018	\$407,582	\$1,300,977	1.66%
2019	\$406,615	\$1,297,892	-0.24%
2020	\$400,130	\$1,277,192	-1.59%
2021	\$523,159	\$1,669,892	30.75%
2022	\$548,098	\$1,749,497	4.77%
2023	\$555,635	\$1,773,555	1.38%
2024	\$565,811	\$1,806,035	1.83%
2025 (Estimate)*	\$653,500	\$2,085,936	15.50%

*2025 estimate of CTS based on the latest 4 quarters of receipts from Q3 2024 through Q2 2025.

Note: Online sales taxed beginning January 2021.
Source: ILDOR

Example 1% CSFT Impact Per District

1	2	3	4	5	6	7	8	9	11	12	13
County	District	2024 District Total EAV (1)	% of EAV in the County (1)	Most Recent Enrollment (1)	Most Recent Enrollment adjusted for County Resident Students by EAV (2)	Percent of Total	Adjusted Annual CSFT per District (3)	Example Debt Issuance with 0% Annual Growth in Sales Tax, 1.25x Coverage @ 5.0% Rate for 20 Years (4)	Fiscal Year 2026 Debt Service per District from 2024 Levy Year County Tax Rate Sheet	Potential Abatement Available Based on LESSER of CSFT Funds or FY 2026 Debt Service	Effective Abatement \$ Amount per \$100,000 House Value Based on column 12
Crawford	Hutsonville CUSD 1	\$43,744,274	78%	272	213	8.3%	\$173,718	\$1,731,924	\$0	\$0.00	\$0.00
Crawford	Robinson CUSD 2	\$463,394,912	100%	1,540	1,540	60.1%	\$1,253,879	\$12,500,880	\$2,301,537	\$0.27	\$90.20
Crawford	Palestine CUSD 3	\$56,519,158	100%	352	352	13.7%	\$286,601	\$2,857,344	\$104,649	\$0.19	\$61.72
Crawford	Oblong CUSD 4	\$90,296,040	89%	500	444	17.3%	\$361,190	\$3,600,979	\$0	\$0.00	\$0.00
Clark	Casey-Westfield CUSD 4C	\$131,814,194	0%	891	0	0.0%	\$306	\$3,050	\$661,993	\$0.00	\$0.08
Lawrence	Red Hill CUSD 10	\$103,042,650	4%	903	8	0.3%	\$6,514	\$64,940	\$0	\$0.00	\$0.00
Lawrence	Lawrence County CUD 20	\$126,717,028	0%	1,061	5	0.2%	\$3,729	\$37,178	\$641,297	\$0.00	\$0.98
	Total	\$1,015,528,256			2,562	100%	\$2,085,936	\$20,796,294			
	Value of a Student	\$814									

(1) As per County tax computation reports. Enrollment as provided by District or from 24-25 ISBE Fall Housing Report.

(2) Enrollment of County resident students as reported by ISBE Fall Housing Report "Housed" then adjusted by factor of % of EAV in the County

(3) Based on County Sales Tax "CST" then multiplied by 4 to represent 1%, estimated vehicle tax and 2% State fee removed

(4) Stifel does not guarantee to underwrite at these levels, for example purposes only

The Money Follows
the Student

How to Place Before Voters

- School boards pass a resolution
- When School Boards representing more than 50% of the resident student enrollment in the county adopt resolutions, the Regional Superintendent **must** certify the question to the County clerk
- Districts representing more than 50% of enrollment must approve consistent ballot language
- County Clerk will place on the ballot at the next regularly scheduled election

Required Language on the Ballot (SRO/Mental Health)

Ballot Language (cannot change):

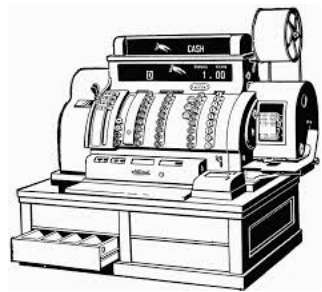
Shall a retailer's occupation tax and a service occupation tax (commonly referred to as a "Sales Tax") be imposed in (name of county) at a rate of ____% to be used exclusively for school facility purposes, school resource officers, and mental health professionals?

Implementation

- Simple majority of votes cast county-wide needed to pass
- After approval by the voters, the tax will be imposed
- The election results must
 - Be certified by the County Clerk
 - Filed with the Illinois Department of Revenue
- Money is received monthly beginning approximately four months after the tax goes into effect
- The money follows the student

Distribution of Sales Tax

Revenues do not flow through the Illinois General Assembly budget process.



R.O.E.

Distributed by R.O.E. on a per resident-pupil basis



2% withheld by IL Dept. of Revenue –
Common to sales taxes



The money follows the student

Election Timeline

Election Date	March 17, 2026	November 3, 2026
Pass Resolution (School District)	No later than Dec. 29, 2025	No later than August 17, 2026
Certify the Resolution (Regional Superintendent)	No later than Jan. 8, 2025	No later than Aug. 26, 2026
Local Election Authority Post Copy of Election Notice	No later than Mar. 7, 2026	No later than Oct. 23, 2026
Election	March 17, 2026	November 3, 2026
File with IL Dept. of Rev. to Enact Tax	No later than May 1, 2026	No later than May 1, 2027
Sales Tax Goes into Effect	July 1, 2026	July 1, 2027
Regional Superintendent Receive Funds from State	Approximately 90 Days after July 1, 2026	Approximately 90 Days after July 1, 2027
District Receives New Sales Tax Revenues	October 2026	October 2027

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